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NO. 16

THAT SPECIAL SESSION

Hon. Frank H. Reighard Explains Effect of Legislation Enacted in Reduction of Taxes—Tax Levies—Tax Levies Compared.

I have received many inquiries as to what was done by the extraordinary session of the legislature called by Gov. Cox, July 20, and what effect the legislation enacted then would have in the reduction of taxes as compared with other years, and whether or not the public schools or good road movement through the state would be injured or improved by the same. To answer a few of these questions submitted, I will use the public press.

In the message which Gov. Cox sent to the legislature upon its convening, July 20, he calls attention particularly to the increase in the valuation of the total state tax duplicate and to the surplus in the state treasury, and asks that the state tax levy be reduced. It must not be forgotten that no matter can be considered at a special session of the legislature but such as the governor calls attention to in his message.

TAX LEVIES.
The state levy for the year 1913 was 961 mills and the valuation of the total state tax duplicate for the same year was \$9,719,068,968.00. The state levy for 1914 was the same as in 1913 while the valuation of the tax duplicate for 1914 would be increased about one billion dollars according to the governor's estimate. He recommended that the state levy be cut from 961 mills to 450 mills which was done.

The state tax levy is made up of the following items:
Sinking Fund 9335 mills
Common School 3350 mills
University 9225 mills
Highway 5000 mills

Total 961 mills
The governor did not propose that all the items making up the levy be reduced but just certain ones. The reduction made by the governor was in the Sinking Fund, Common School and University. With his changes the state levy as enacted into law is as follows:
Sinking Fund 9025 mills
Common School 3350 mills
University 9225 mills
Highway 3000 mills

Total 450 mills
This shows that the state levy for 1914 was reduced more than one-half.

THE OPPOSITION
No member of the legislature was opposed to a bonified in taxes. Many of the members believed that the reduction made was made for political capital to re-elect Gov. Cox, as the items of Sinking Fund and Common School funds come within the Smith one per cent. law. They charged

ed that these two items were reduced so that the taxing officials in any school district, and Mayor Baker of Cleveland, in particular who is always clamoring for more money could increase the local levy to the extent that the state tax rate had been reduced. So in fact there would be no tax reduction. There would be a big noise about tax reduction, when in fact the tax spenders would be given as much money to spend and the tax payer as much money to pay in taxes as though there had been no special session of the legislature.

Representative Charles A. Reid, Republican floor leader in the House, offered an amendment to the bill which if it had been adopted would have meant a positive reduction to every tax payer in the state. His amendment provided that one-half mill levy for good roads be suspended for this year and that an amount of money equal to that raised by the half mill which would be about \$3,500,000.00 be appropriated out of the general revenue funds in the state treasury, this year, for good roads. This amendment would reduce the state tax levy to practically that fixed by the governor in his recommendation, and as this levy was outside the Smith one per cent. law limitation, no taxing body in the state could take any action to increase the local tax levy. It would have been attention to in his message.

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CRIMINAL LAW

A Defect in the Ohio Criminal Code Being a Resume of the Barber Bank Failure in its Criminal Aspect.

There is no element of vindictiveness or sarcasm in the feeling which prompts me to write this article. It is only my belief that a large part of the criticism of the judiciary and attorneys which has been an outgrowth of the Barber Bank failure has been caused by a misunderstanding of criminal law, what it is and how it is applied to specific cases, particularly the criminal law of this state, that causes me to state the results of my investigation into the law applicable to this one case. I am not defending to this one case. I am not defending to any one particular man or men, but only trying to elucidate a few of the more fundamental principles of criminal law, so that some of the stories of crime current and fanned into a bright relief because of the nearness to the Fall election, may be made to stand forth in their proper relation to the law of crimes.

There are no common law crimes in Ohio. By that, I mean that the legislature of this state, long ago, enacted a criminal code, and in that code said that nothing shall be a crime in Ohio except what is there so made. To convict any person of a crime, he must be clearly shown to have violated some provision of this code. In connection with the Barber Bank failure, there are three possibilities for a conviction: 1st, Larceny; 2nd, Embezzlement; 3rd, obtaining money by false pretenses.

LARCENY
In brief, larceny is the wrongful taking of the property of another with a mind to steal it. That the property must be taken is the very first requirement. For instance, if a man loans his horse to another, and after the loan is made, the one to whom it was loaned decides to keep it as his own, that is not larceny because the owner voluntarily parted with the possession in the first instance. There was no taking. He may be sued civilly for a conversion of the horse, for its value, but no criminal indictment for larceny will lie because the horse was not taken "animus furandi". Obviously, the same rule applies in the case of the Barber Bank. The money deposited was voluntarily handed over the counter. There was no taking and hence there was no larceny.

EMBEZZLEMENT
As to embezzlement, this crime was originally created by the English Parliament to cover the case where an agent takes the property of his master, the possession of which was entrusted with the agent by the master. In the case of the Barber Bank, the money was entrusted to the bank by the depositor, and the bank was the agent of the depositor. The money was not taken from the depositor, but it was taken from the bank, and the bank was the agent of the depositor. The money was not taken from the depositor, but it was taken from the bank, and the bank was the agent of the depositor. The money was not taken from the depositor, but it was taken from the bank, and the bank was the agent of the depositor.

This statutory crime of embezzlement was enacted to fill this hole in the crime of embezzlement was created to punish criminally servants, employees, agents and the like, who violated the fiduciary relationship of their service and stole property which their masters, employers, or principals had entrusted with them. The same statute has been made a part of the Ohio Criminal Code.

Embezzlement must be sharply distinguished from the case where title to the goods has passed, for in that case there is no embezzlement by the servant or agent. Embezzlement applies only to the case where possession has been given. In the Barber Bank case, more than possession had passed, for when money is deposited in a bank the bank thereby has title to that money. The relation of debtor and creditor immediately arises. Hence, there was no embezzlement by the Barber Bank, because by the very essence of banking law, title to the money had passed to the bank by the deposit. If a depositor had left a bag of money with the cashier to be kept separately for him and the bank had then appropriated the money to its own use, this would have been a true case of embezzlement, for in such case no title to the money would have passed. Should any one know of such an instance, it is his duty to notify the prosecutor, for a true crime would there be shown. However, such an instance would be very unusual and in the case of the ordinary deposit, in the usual course of a banking business, no crime of embezzlement is made out.

OBTAINING MONEY BY FALSE PRETENSES

The third possibility remains, obtaining money by false pretenses. This crime is intended to fill the gap left by the case where title to the money has voluntarily passed, which is not covered by larceny or embezzlement, and comes the nearest to meeting our situation. The essence of this crime is the obtaining by fraud, as for instance, telling great stories as to an increase in interest the bank was paying, or that the bank was more solvent than ever, whereas, in truth it was about to fail. To make out this crime, a deposit must have been made as the result of a fraudulent misrepresentation made to the depositor personally. The prosecutor, or tried incessantly to discover some depositor to whom Mr. Barber had made some such false statement in order to induce a deposit, but were never able to discover such a case. Not a depositor could be found who would swear to a deposit because of any false pretenses, made to him personally. Hence, this crime was rendered spineless because no evidence was forthcoming to support it. Also, by a decision in this state about the time of the Barber Bank failure the word obtaining was construed so as to exclude the application of crime to this case. "Obtains" means a deposit with the principal personally, and not with a corporation in which he is director or officer. Hence, (Continued on page ten)

COUNTY AFFAIRS

Orders Drawn, Land Deals, New Cases In Court, Marriage Licenses, Probate Court, Etc.

Probate Court.
Estate of Samuel M. Saeger, deceased, first partial account confirmed. In the matter of the assignment of George D. Brown, first and final account confirmed. Assignee discharged.

Guardianship of Scott Highshew, second partial account confirmed. **Estate of Nelson E. Bolles,** inventory and appraisement filed. **Melvin Pontius** as executrix of the estate of Sarah Farst, deceased, vs. Melvina Pontius, et al, report of public sale filed and confirmed. Deed ordered.

Estate of Sarah Farst, first and final account filed. Hearing set for August 24th, 1914. **Guardianship of Margaret Biery, first partial account filed. Hearing set for August 24th, 1914. In the matter of the Will of Eunice A. Dean, application for probate will filed, hearing set for July 28th, 1914, one o'clock p. m.**

Marriage Licenses.
Harry M. Sams, ex-inspector, 21, Toledo, Ohio and Ruby N. Keith, 18, Delta, Ohio.

Real Estate Transfers.
Laura A. Bassett to Sebastian Brindley, part of lot 2, Bassett-Brindley and Kaley's addition, Swanton, O., \$700.

Sebastian Brindley to Nonh A. Oberly, lot 20, H. S. Bassett's 2nd addition to Swanton, O., \$220.

Henry J. Bachman and wife to C. D. Mause, north 20 feet lot 7, Block 1, Henry Gamburgs Div. Fayette, \$1500.

O. W. Curtis and wife to G. D. Spaulding, lot 13, Houseman's addition, Swanton, \$1.

Eliza A. Gibbs to Jacob C. Frey, 40 acres, section 12, German township, \$5626.

Mary Ann Fenton to Fred H. Miller and Ina B. Miller, 100 feet off of lot 3, Houseman's addition, Swanton, Ohio, \$200.

A. B. Thompson and wife to Jacob M. Longnecker, parcel of land, section 13, Delta, O., \$1.

Clara E. McDonnell to C. M. Stein, lots 1 and 2, Orlando Armsbarger's addition, Brailley, \$850.

Estell H. Rorick and wife to R. B. Belding, property at corner of Fayette and Allen streets, Fayette, O., \$1.

New Cases, Common Pleas Court.
Clara Seward vs William H. Seward, action for divorce, alimony and custody of children.

A. B. Rolph vs H. Guy Flickinger, and others, action for foreclosure of mortgage.

Arthur Breyman vs Ida Rose Wil-

(Continued on page ten)

HON. CHAS. A. REID

Four citizens of Ohio are seeking the nomination of Secretary of State on the Republican ticket in the August primaries, but none are better qualified to fill the office than Hon. Chas. A. Reid, Republican floor leader in the house of representatives. Mr. Reid comes from a rural county—Fayette—where he has spent his entire life. Thus he comes from among the common people and his service in the legislature is the best proof that he is their friend and champion.

Mr. Reid is a splendid type of that intelligent, fearless, sturdy citizenship that comes from the farm. He belongs to no political faction nor is he controlled by any political boss. He is keen, alert, honest and square. From the standpoint of good citizenship and having a capable official his nomination would add strength to the Republican ticket. As a campaigner and orator he is second to none. His nomination and election would not only be a credit to the Republican



Hon. Chas. A. Reid

party but to the state of Ohio.

Those who attended the county "Get-together" meeting held in Wauseon, last March, had the pleasure of hearing him discuss state politics and know what a power he will be as a winner of votes in the fall campaign. Fellow Republicans, he is worthy of your confidence and your vote. In the primary election to be held Tuesday, August 11, he would be pleased to have you place your X in front of his name on the Republican ticket.

In endorsing Mr. Reid's candidacy for secretary of state, the Republican members of the house of representatives, without a dissenting vote, gave him the following tribute: "The minority leader of the House was fearless and forceful in debate in advocating that which he believed to be right, and in opposing the laws which are now so generally condemned; and we submit that not only his character and qualifications, but his familiarity with the questions which must make up the issue of the campaign next fall, merit our indorsement of his

COMING

The Hottest Months of The Summer

Get Your
Gas Appliances
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A Toaster and a Safety Lighter given with every Range and Hot Plate purchased during July and August.

Napoleon & Wauseon Gas Co.

candidacy, and we cheerfully recommend the same to the Republican voters of Ohio." F. R.

DEFIANCE ELKS' JUBILEE WEEK
Will Hold Mammoth Outdoor Shows Week of Aug. 3-8.

The Defiance Elks are billing entire Northwestern Ohio with large attractive colored posters announcing their Mammoth Fair during the week of August 3-8, and inviting all of Northwestern Ohio to be present.

There will be high class paid and free attractions, the free acts alone costing nearly a thousand dollars besides plenty of good band music, the famous Sixth Ohio Regiment band and the crack East Defiance Citizens band filling engagements during the week, while Hart's famous boys' band of Hicksville, will be present Thursday, August 6th.

The big event will open in full blast on the night of Monday, Aug. 3rd, when the Ft. Wayne, Ind. Elks' band at the head of a hundred Elks will be present, and the affair formally opened.

Visiting delegations of Elks from surrounding towns will also invade Defiance in large bodies throughout the week.

The Defiance Elks have a reputation for doing things right and on a big scale and the week's festival promises to be one of the greatest fall, merit our indorsement of his

ern Ohio, the Defiance Elks extending a special invitation to the people of Wauseon and vicinity to join them and have a good time.

TO THE REPUBLICAN VOTERS.
I am a candidate for the Republican nomination of County Clerk. I was born on a farm in Amboy Township, Fulton County, Ohio, Dec. 30, 1880.

It is impossible for a candidate to see every voter in the county and if I have missed you in any way, it was not because I did not want your vote. I am a young man looking forward into life, the nomination at this time, would mean much to me, if I should receive it and subsequently the election I would serve the people of the county to the best of my ability.

Respectfully yours,
16-2 DAVIS B. JOHNSON.

ANNUAL TRAVEL MAGAZINE
"Water Way Tales" Published by D. & C. Line, Sent To You Free

The latest contribution to the literature of travel is the 350 page book issued by the D. & C. Line. It contains interesting stories and is beautifully illustrated with fine half-tones of scenes along the D. & C. Coast Line to Mackinac. Sent anywhere upon receipt of ten cents to prepay postage.

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Of Men's and Boys' Suits, Trousers, Raincoats, Hats, Caps, Underwear, Shirts, Hosiery, Etc.
AT PRICES THAT MEAN YOUR BEST MONEY SAVING CHANCE
Commencing Thursday, July 30th, 1914

IF YOU ARE an old customer of this store you know that when we advertise bargains they are fully worthy of the name. If you are not a regular patron of ours, you could not select a more opportune time to call and see how we help you to stretch the purchasing power of your dollars. Even those who have become somewhat accustomed to the unusual values we always offer at sale time, will find many happy surprises for them at this sale for the prices in several instances have been reduced lower than ever before. Our assortments are exceptionally good now but of course will become greatly depleted in short time of selling at these uncommon prices, so an early call is advisable. Sale Opens Thursday Morning, July 30th.

Every Straw Hat

Is Going To Be Closed Out at Half Price

15c Straws at	7½c
25c Straws at	12½c
50c Straws at	25c
1.00 Straws at	50c
1.50 Straws at	75c
2.00 Straws at	1.00
3.00 Straws at	1.50
50c Panama at	40c
4.00 Panama at	3.00
5.00 Panama or Bankok	3.75

Tempting Bargains in Hats and Caps

Every Hat or Cap in our Large Stock Will Go On Sale at a Saving to YOU of 20 per Cent.

A Tremendous Sacrifice of Men's Suits

You'll find all the newest models, shades and fabrics included in this sale. Remember, when you read over these reductions that our regular prices are extremely low, they are always marked in plain figures:

\$8.00 Patterned Suits	\$6.50
10.00 Patterned Suits	8.00
12.50 Patterned Suits	9.00
15.00 Patterned Suits	11.25
16.50 Patterned Suits	12.00
18.50 Patterned Suits	13.50
20.00 Patterned Suits	15.00
22.50 Patterned Suits	16.75
25.00 Patterned Suits	18.50

10 per cent off on Blues and Blacks

If you need a New Suit During the next Six Months, Now is the Time to Buy it

Men, Here's Your One Best Chance To Save Money on Needed Furnishings

\$2.50 Wilson Shirts at	\$1.50
\$1.50 Wilson Shirts at	\$1.20
\$1.00 Wilson Shirts at	.80c
50c Extra Value at	.40c
\$2.00 Union Suits at	\$1.50
\$1.50 Union Suits at	\$1.20
\$1.00 Union Suits at	.80c
50c Silk Hose at	.40c
25c Special Fiber Silk	.20c
15c Extra Good Value, 2 pr.	.20c
10c Cotton Hose	.8c
or 3pr. for	.20c
Lion Brand Collars	.10c
3 for	.25c

Supply Your Furnishings Needs at This Sale and Save Money.

This is a Fine Chance To Fit Your Boy Out Economically.

His every clothing need can be supplied during this Sale at a Big Saving. Thrifty mothers and fathers won't fail to investigate this excellent opportunity.

\$8.00 Knicker Suits at	.....	\$6.00
\$6.50 Knicker Suits at	.....	5.00
\$5.00 Knicker Suits at	.....	3.75
\$4.00 Knicker Suits at	.....	3.00
\$2.50 Knicker Suits at	.....	1.75

Extra Special For Mothers To Investigate

Every Child's Wash Suit Ranging in Age 2 to 9 years going on Sale at Half Price
Fit Your Boy Out at This Sale and You Will Be Glad

Oxfords

Men's and Boys' Oxfords Going on Sale at a Great Saving

\$2.00 Boys' Oxfords	\$1.00
\$2.50 Boys' Oxfords	\$1.50
\$3.00 Men's Oxfords	\$2.00
\$3.50 Men's Oxfords	\$2.50
\$4.00 Men's Oxfords	\$3.00
\$4.50 and \$5.00 Oxfords	\$3.50

Men's Trousers

A very large assortment of very snappy patterns and prices that will suit you without a doubt. Ranging in price from \$1.00 to \$5.00 and every pair will be reduced 20%

Its Easy To Buy New Rain, Auto or Duster Coat at These Prices.

Every new and desirable style is here. We have been doing a tremendous business because our values were so extraordinary. Now these already low prices are slashed lower still. If you are in need of a Raincoat Auto coat or Duster you sure ought to see our extra values:

\$20.00 Garberdines	\$10.00
10.00 Slip ons at	\$7.00
5.00 Double Texture Autocoat at	4.00
1.85 Auto Duster Coat at	1.35

Many of the Coats included in this Sale are Weights Adaptable for Year Around Wear.

Our Well Known Extra Value 50c Work Shirts.....43c

The Best 50c Balbriggan Underwear on Earth.....40c

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Wauseon, Ohio